CHAPTER 132

GOVERNMENT - SPECIAL DISTRICTS

HOUSE BILL 00-1271

BY REPRESENTATIVES Mitchell and Webster; also SENATOR Anderson.

AN ACT

CONCERNING THE AUTHORITY OF A BOARD OF A SPECIAL DISTRICT TO DIVIDE THE DISTRICT INTO AREAS, AND, IN CONNECTION THEREWITH, ALLOWING THE BOARD TO FURNISH SERVICES, PROGRAMS, AND FACILITIES WITHIN SUCH AREAS AND TO LEVY TAXES UPON PROPERTY WITHIN SUCH AREAS TO PAY THE COSTS ASSOCIATED WITH FURNISHING ANY SERVICES, PROGRAMS, AND FACILITIES WITHIN SUCH AREAS.

Be it enacted by the General Assembly of the State of Colorado:

SECTION 1. 32-1-1101 (1), Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW PARAGRAPH to read:

32-1-1101. Common financial powers. (1) For and on behalf of the special district, the board has the following powers:

(f) (I) To divide the special district into one or more areas consistent with the services, programs, and facilities to be furnished therein. However, any facility operated by the special district within such area may be used by any resident of the special district for the same fee charged to persons residing within such area. Whenever the board divides the special district into one or more areas pursuant to this subparagraph (I), the board shall provide notification of such action to the board of county commissioners of each county that has territory included within the district and the governing body of any municipality that has adopted a resolution of approval of the district pursuant to section 32-1-204.5. Each board of county commissioners and municipal governing body that is entitled to such notification may elect, within thirty days after such notification, to treat the action as a material modification of the district service plan in accordance with section 32-1-207 (2).

Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.

- (II) TO FIX DIFFERENT RATES OF LEVY FOR PROPERTY TAX PURPOSES AGAINST ALL OF THE TAXABLE PROPERTY WITHIN THE VARIOUS AREAS OF THE SPECIAL DISTRICT ACCORDING TO THE SERVICES, PROGRAMS, AND FACILITIES FURNISHED OR TO BE FURNISHED THEREIN. THE BOARD MAY PLEDGE SUCH REVENUES FOR THE REPAYMENT OF ANY BONDS OF THE DISTRICT ISSUED TO FINANCE SERVICES, PROGRAMS, AND FACILITIES FURNISHED OR TO BE FURNISHED WITHIN THE AREA FROM WHICH SUCH REVENUES WERE OR ARE TO BE COLLECTED.
- (III) IF THE BOARD DIVIDES THE SPECIAL DISTRICT INTO ONE OR MORE AREAS PURSUANT TO SUBPARAGRAPH (I) OF THIS PARAGRAPH (f), TO DETERMINE THE AMOUNT OF MONEY NECESSARY TO BE RAISED BY TAXATION WITHIN EACH AREA, TAKING INTO CONSIDERATION OTHER SOURCES OF DISTRICT REVENUES WITHIN EACH AREA, AND TO FIX A LEVY IN ADDITION TO ANY OTHER AD VALOREM TAXES OF THE DISTRICT THAT, WHEN LEVIED ON THE VALUATION FOR ASSESSMENT OF ALL TAXABLE PROPERTY WITHIN SUCH AREA, WILL SUPPLY FUNDS FOR THE PAYMENT OF THE COSTS OF ACQUIRING, OPERATING, AND MAINTAINING THE SERVICES, PROGRAMS, AND FACILITIES FURNISHED OR TO BE FURNISHED IN THE AREA AND WILL PAY, WHEN DUE, ANY PRINCIPAL AND INTEREST ON BONDS OR OTHER OBLIGATIONS ASSOCIATED WITH SUCH FACILITIES AS WELL AS THE AREA'S PRO RATA SHARE OF THE GENERAL OPERATING EXPENSES OF THE DISTRICT. ALL SUCH TAXES SHALL BE LEVIED AND COLLECTED IN ACCORDANCE WITH PART 12 OF THIS ARTICLE AND SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION.

SECTION 2. 32-1-1101, Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW SUBSECTION to read:

- **32-1-1101.** Common financial powers. (1.5) (a) THE BOARD SHALL MAKE ANY DETERMINATION SPECIFIED IN PARAGRAPH (f) OF SUBSECTION (1) OF THIS SECTION BY RESOLUTION ADOPTED AT A REGULAR OR SPECIAL MEETING OF THE BOARD AFTER PUBLICATION OF NOTICE OF THE PURPOSE OF THE PUBLIC MEETING AND THE PLACE, TIME, AND DATE OF SUCH MEETING.
- (b) No resolution establishing a levy of additional taxes within any area of the special district pursuant to paragraph (a) of this subsection (1.5) shall be adopted if a petition objecting to such levy is signed by the owners of taxable real and personal property, which property equals more than fifty percent of the total valuation for assessment of all taxable real and personal property within the area boundaries, and is filed with the special district no later than five days prior to the public hearing. However, the board may change the geographical boundaries of such area at the public meeting.
- (c) EXCEPT AS OTHERWISE PROVIDED IN THIS PARAGRAPH (c), NO SINGLE PARCEL OF LAND HAVING A VALUATION FOR ASSESSMENT CONSTITUTING TWENTY-FIVE PERCENT OR MORE OF THE TOTAL VALUATION OF ASSESSMENT OF ALL REAL PROPERTY WITHIN THE BOUNDARIES OF AN AREA IN A SPECIAL DISTRICT SHALL BE INCLUDED IN SUCH AREA WITHOUT THE WRITTEN CONSENT OF THE OWNER OR OWNERS OF SUCH REAL PROPERTY. NO SINGLE PARCEL OF LAND OWNED BY A CORPORATE ENTITY AND HAVING A VALUATION FOR ASSESSMENT CONSTITUTING FIVE PERCENT OR MORE OF THE TOTAL VALUATION OF ASSESSMENT OF ALL REAL PROPERTY WITHIN THE BOUNDARIES OF AN AREA IN A SPECIAL DISTRICT SHALL BE INCLUDED IN SUCH AREA

WITHOUT THE WRITTEN CONSENT OF THE OWNER OF SUCH REAL PROPERTY. IF, CONTRARY TO THE PROVISIONS OF THIS PARAGRAPH (c), SUCH PARCEL OF REAL PROPERTY IS INCLUDED WITHIN THE BOUNDARIES OF SUCH AREA, THE OWNER OR OWNERS OF SUCH REAL PROPERTY SHALL BE ENTITLED TO PETITION THE BOARD TO HAVE SUCH REAL PROPERTY EXCLUDED FROM THE AREA BOUNDARIES FREE AND CLEAR OF ANY CONTRACT, OBLIGATION, DEBT, LIEN, OR CHARGE FOR WHICH THE OWNER OR OWNERS MAY OTHERWISE BE LIABLE DUE TO THE INCLUSION OF SUCH REAL PROPERTY IN THE AREA.

- (d) If additional taxes are to be levied or debt is to be created within an area of the special district, a ballot issue approving such taxes or debt shall be submitted to the eligible electors within such area at a regular special district election or at a special election held on the Tuesday after the first Monday of November in an even-numbered year or the first Tuesday of November in an odd-numbered year conducted in accordance with the provisions of this article and section 20 of article X of the state constitution. In addition to any other matters, the ballot issue shall provide that the tax to be levied for services, programs, and facilities within such area is in addition to any other taxes imposed by the district. The requirements set forth in subsection (6) of this section shall be applicable to the issuance of general obligation debt within an area of the special district.
- (e) Nothing in this subsection (1.5) or paragraph (f) of subsection (1) of this section shall repeal or affect any other law or any part thereof as it is the intent of the general assembly that this subsection (1.5) and paragraph (f) of subsection (1) of this section shall provide a separate but not an exclusive method of accomplishing the objectives of the general assembly.
- **SECTION 3. Effective date.** This act shall take effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly that is allowed for submitting a referendum petition pursuant to article V, section 1 (3) of the state constitution; except that, if a referendum petition is filed against this act or an item, section, or part of this act within such period, then the act, item, section, or part, if approved by the people, shall take effect on the date of the official declaration of the vote thereon by proclamation of the governor.

Approved: April 24, 2000